Programme Curriculum for Master’s Programme in European and International Tax Law

1. Identification

<table>
<thead>
<tr>
<th>Name of programme</th>
<th>European and International Tax Law (master’s programme)</th>
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<tbody>
<tr>
<td>Scope of programme</td>
<td>60 ECTS</td>
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<tr>
<td>Level</td>
<td>Master level</td>
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<td>Programme code</td>
<td>EAGTL</td>
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<td>Decision details</td>
<td>Board of the School of Economics and Management 2018-06-20</td>
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2. Programme description

The Master’s Programme in European and International Tax Law is a one-year programme on the advanced level, offered in English and open to international and Swedish students with an undergraduate degree in Law with at least 15 ECTS in Tax Law, or an undergraduate degree in Economics or Business Administration (BSc, LL.B. or equivalent) including at least 30 ECTS in Tax Law or equivalent knowledge in the field of tax law.

The programme provides an in-depth understanding of both the practical and theoretical aspects of taxation within the European Union and cross-border transaction taxation within and outside of the Internal Market.

The overall goal of the program is to train students in the legal pluralism in tax law arising from globalization. Students will learn how to deal with cross-border transactions in practical and relevant situations by applying knowledge of theoretical and practical legal methods. Both direct and indirect taxes are covered.

The programme is built on mandatory and elective elements featuring oral and written examinations throughout the course together with problem-solving tasks relevant to the learning outcomes and designed for active student participation.

Career opportunities

The European and international Tax Law method, knowledge and skills taught in the programme are a necessity for tax consultants, legal advisors, judges and civil servants involved in international business and transactions, as well as for business decision-makers. The programme’s optional courses allows students to design individual profiles which will provide them a competitive edge when applying for positions after graduation. The programme is suited for employment within private practice, national and EU institutions, and legal research.
Connections to further studies

The course will serve as a solid basis for further research in the field of European and international taxation. The programme’s graduates are qualified to apply for doctoral studies.

3. Learning outcomes

The Master’s Programme builds on previous studies in law, management and/or economics at the undergraduate level. The students shall develop their knowledge in European and International Tax Law and achieve the following learning outcomes after successfully completing the programme:

Knowledge and understanding

For a Master of Science/Law (60 credits) students must

- demonstrate knowledge and understanding in the field of tax law, including both a broad command of the field and a deeper knowledge of certain parts of the field, together with insight into current research and development work; and
- demonstrate deeper methodological knowledge in tax law.

Skills and abilities

For a Master of Science/Law (60 credits) students must

- demonstrate an ability to integrate knowledge and to analyse, assess and deal with complex phenomena, issues and situations in the field of European and international tax law, even when limited information is available;
- demonstrate an ability to independently identify and formulate issues related to European and international tax law and to plan and, using appropriate methods, carry out advanced tasks within specified time limits;
- demonstrate an ability to clearly present and discuss their conclusions on issues related to European and international tax law and the knowledge and arguments behind them, in dialogue with different groups, orally and in writing; and
- demonstrate the skill required to participate in research and development work within the field of European and international tax law or to work in other advanced contexts;

Judgement and approach

For a Master of Science/Law (60 credits) students must

- demonstrate an ability to make assessments in the field of tax law, taking into account relevant scientific, social and ethical aspects, and demonstrate an awareness of ethical aspects of research and development work;
- demonstrate insight into the potential and limitations of science, its role in society and people’s responsibility for how it is used; and
- demonstrate an ability to identify their need of further knowledge and to take responsibility for developing their knowledge.

Specific Learning Outcomes

In addition to the general learning outcomes mentioned above, students shall achieve the following programme specific learning outcomes after successfully completing the programme:

Knowledge and Understanding
- demonstrate knowledge and understanding of cross-border issues in a global business environment; and
- demonstrate an ability to relate knowledge within the international tax law area to cross-border transactions and multinational corporations’ practices.

Skills and Abilities

- demonstrate an ability to work independently as well as in groups with individuals from different cultures in order to solve practical problems, as well as to manage a more extensive project related to European and international tax law.
- demonstrate skills in the theoretical and practical aspects of international taxation, including tax planning.

Judgment and Approach

- demonstrate an ability to engage in interdisciplinary work within the field of European and international tax law and with colleagues from different cultural backgrounds and with differing gender identities;
- demonstrate an ability to assess the legal aspects of the European Union’s integration policy in an objective and critical manner;
- demonstrate an ability to discuss social and ethical responsibilities within a commercial environment, as well as discuss global trade and a sustainable European and international legal framework.

Independent project (degree project)

For a Master of Science/Law (60 ECTS), students must have completed an independent project (degree project) worth 15 ECTS in the field of European and international tax law, within the framework of the course requirements.

4. Course information

The academic year is structured in two semesters, and each semester is divided into two parts. The academic year includes 4 courses with separate examinations. In order to progress within the program, students must pass the courses sequentially, unless specific circumstances occur.

Students take compulsory elements during the first half of the academic year and choose a specialisation in direct or indirect tax law during the initial part of the second semester. The thesis course is compulsory and students may choose to focus on either direct or indirect tax.
The courses are described in more detail below:

**First Semester Part 1:**

The first semester is divided into two courses, one dealing with the fundamentals of European and International indirect taxation and one dealing with the fundamentals of European and International direct taxation. Both courses are structured around common themes and constitute vital building blocks for any master’s of European and International Tax Law graduate, independent of specialization in direct or indirect tax law. As the programme is progressive, the courses must be passed sequentially and both courses must be completed in order to transition into the second semester.

**Part 1: The Fundamentals of European and International Indirect Taxation, 15 ECTS credits**

The course covers, inter alia, the following elements and themes:

- Introduction to European law and indirect taxation
- General features of indirect tax systems and customs law
- Sources of law in indirect tax
- General principles of law and their application in indirect tax cases
- Methods of interpretation of indirect tax law

In addition, the course may cover variable topics, for example, fraud and abuse and the importance of adhering to formal obligations versus substantive requirements.

**Part 2: The Fundamentals of European and International Direct Taxation, 15 ECTS credits**

The course covers, inter alia, the following elements and themes:

- Sources and remedies in European and international tax law
- Comparative tax law
- Human rights and taxation
- Fundamental Freedoms in the EU and their impact on Member States’ tax laws
- State Aid and taxation
• Transfer pricing

In addition, the course may cover variable specialized topics, for example, abusive practices within international indirect tax law and public finance.

Second semester (specialised courses and thesis course):

In the second semester, students may choose a 15 ECTS course in either direct or indirect taxation, subject to availability of faculty resources. The courses run parallel and are organized as follows:

**Advanced European and International Direct Taxation, 15 ECTS credits**

The course addresses the underlying issues surrounding cross-border establishment from a functional perspective, both from EU law and from double tax treaty law perspectives. The course is adjusted every year depending on what issues that are topical. It may contain discussion of issues such as:

• Corporate structure and choice of legal form for cross-border business
• Cross-border direct and indirect investment (active income)
• Financial structure (passive income)
• General anti-abuse rules and EU anti-tax-avoidance Directive
• Transfer Pricing

**Advanced European and International Indirect Taxation, 15 ECTS credits**

Within the course, the students study the theory and practice, and principles governing, VAT systems and the principles and practices in customs law and EU excise law. The course focuses on the European VAT system, with comparisons made with other VAT systems, for example the “New World” VAT systems of New Zealand and Australia. With regard to customs and excises, the focus is on EU and international law. The course is adjusted every year depending on what issues that are topical. It may contain discussion of issues such as:

• The scope of VAT
• VAT grouping and cross-border vehicles
• Taxation in VAT/GST of intra-Union cross border transactions
• Consumption tax system design issues in relation to financial activities and public bodies excises and VAT consequences with regard to the movement of goods subject to excise duties in the EU.

**Master’s Thesis in European and International Tax Law, 15 ECTS**

This element is at the end of the academic year, but may be started as early as at the end of the first semester. The aim of this element is to allow students to critically research and reflect upon a subject related to European tax law either in direct or indirect taxation. Students shall develop their skills to research, make and present in writing a major investigation in the field of tax law with support of the themes previously covered. Students are expected to:

• search for and evaluate scientific material and to use EU tax law method for assessments and interpretation;
• critically evaluate complex information in an objective and systematic way;
• plan and execute in a timely manner qualified assignments and develop new knowledge; and
present international findings and argue for and discuss the knowledge which has been
discovered.

The thesis work is assessed according to criteria such as:

- The legal problem chosen and delimitation
- Method of interpretation of documents
- Relevance of sources, analysis and source evaluation
- Objectivity and argumentation
- Technicality, language and precision of terms used in tax law
- Structure in the thesis and in analysis
- Relevance of conclusions and result
- Originality, creativity and independence of thought
- Defence at opposition and opposition of another student’s thesis

5. Degree

Upon successful completion of the programme, students entering the Master’s Programme with an
L.L.B. are awarded a Master of Laws (60 ECTS), and students entering with a degree of Bachelor of
Science are awarded a Master of Science (60 ECTS), in compliance with the National Higher Education
Ordinance (SFS 2006:1053). The major is in Tax Law. In Swedish, the degree of Master of Science is
Filosofie magisterexamen, huvudområde skatterätt and Master of Laws Juris magisterexamen,
huvudområde skatterätt.

6. Admission requirements and selection criteria

Admission criteria

a) An undergraduate degree in Law, including 15 ECTS credits in Tax Law or
equivalent knowledge,

or

an undergraduate degree in Economics or Business Administration (BSc, LL.B. or
equivalent), including 30 ECTS credits in Tax Law or equivalent knowledge.

b) A good command of English language, both spoken and written, equivalent to English
6 (advanced level) in the Swedish secondary system. Equivalence assessment will be
made according to national guidelines.

Selection criteria

Selection will be based on academic merits from previous university studies and a Statement of
Purpose in which applicants state their reasons for applying to the programme.

7. Other information

At the School of Economics and Management grades are awarded in accordance with a
criterion-based grading scale A-F:

A: Excellent
B: Very good
C: Good
D: Satisfactory
E: Sufficient
F: Fail

Students have to receive a grade of E or higher in order to pass a course.

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<tr>
<th>GRADE</th>
<th>CHARACTERISTIC</th>
<th>CRITERIA</th>
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<tbody>
<tr>
<td>A</td>
<td>Excellent</td>
<td>A distinguished result that is excellent with regard to the following aspects – theoretical depth, practical relevance, analytical ability and independent thought.</td>
</tr>
<tr>
<td>B</td>
<td>Very good</td>
<td>A very good result with regard to the above mentioned aspects.</td>
</tr>
<tr>
<td>C</td>
<td>Good</td>
<td>The result is of a good standard with regard to the above mentioned aspects and lives up to expectations.</td>
</tr>
<tr>
<td>D</td>
<td>Satisfactory</td>
<td>The result is of a satisfactory standard with regard to the above mentioned aspects and lives up to expectations.</td>
</tr>
<tr>
<td>E</td>
<td>Sufficient</td>
<td>The result satisfies the minimum requirements with regard to the above mentioned aspects, but not more.</td>
</tr>
<tr>
<td>F</td>
<td>Fail</td>
<td>The result does not meet the minimum requirements with regard to the above mentioned aspects.</td>
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**Academic Integrity**

The University views plagiarism very seriously, and will take disciplinary actions against students for any kind of attempted malpractice in examinations and assessments. The penalty that may be imposed for this, and other unfair practice in examinations or assessments, includes suspension from the University.